

R861. Tax Commission, Administration.

R861-1A. Administrative Procedures.

~~[R861-1A-1. Administrative Procedures Pursuant to Utah Code Ann. Section 59-1-210.~~

~~A. Definitions as used in this rule:~~

- ~~1. "Agency" means the Tax Commission of the state of Utah.~~
- ~~2. "Agency head" means the Tax Commission of the state of Utah, or one or more tax commissioners.~~
- ~~3. "Appeal" means appeal from an order of the Commission to an appropriate judicial authority.~~
- ~~4. "Commission" means the Tax Commission of the state of Utah.~~
- ~~5. "Conference" means an informal meeting of a party or parties with division heads, officers, or employees designated by division heads and informal meetings between parties to an adjudicative proceeding and a presiding officer.~~
- ~~6. "Division" means any division of the Tax Commission, including but not restricted to the Auditing Division, Property Tax Division, Motor Vehicle Division, Motor Vehicle Business Administration Division, Data Processing Division, and the Operations Division.~~
- ~~7. "Hearing" means a proceeding, formal or informal, at which the parties may present evidence and arguments to the presiding officer in relation to a particular order or rule.~~
- ~~8. "Officer" means an employee of the Commission in a supervisory or responsible capacity.~~
- ~~9. "Order" means the final disposition by the Commission of any particular controversy or factual matter presented to it for its determination.~~
- ~~10. "Presiding officer" means one or more tax commissioners, administrative law judge, hearing officer, and other persons designated by the agency head to preside at hearings and adjudicative proceedings.~~
- ~~11. "Quorum" means three or more members of the Commission.~~
- ~~12. "Record" means that body of documents, transcripts, recordings, and exhibits from a hearing submitted for review on appeal.~~
- ~~13. "Rule" means an officially adopted Commission rule.~~
- ~~14. "Rulemaking Power" means the Commission's power to adopt rules and to administer the laws relating to the numerous divisions.~~
- ~~15. All definitions contained in the Administrative Procedures Act, Utah Code Ann. Section 63-46b-2 as amended, are hereby adopted and incorporated herein.]~~

KEY: developmentally disabled, grievance procedures, taxation, disclosure requirements

Effective: 8/18/2008